

**This Form is to be used only for  
estates of decedents who died on or  
after June 8, 1982.**

**Return is due and tax is payable  
nine months after date of death.**

**KATHLEEN CONNELL  
CONTROLLER OF THE STATE OF CALIFORNIA  
DIVISION OF COLLECTIONS  
BUREAU OF TAX ADMINISTRATION  
P.O. BOX 942004  
SACRAMENTO, CA 94250-2004**

**DO NOT USE THIS SPACE**

Decedent's Name (First, middle, last)		Date of Death	
County of Probate (enter "N/A" if no probate proceeding)		Probate Case No.	Social Security No.
Domicile at Date of Death (City, County, State or Country) (If claimed decedent was not domiciled in California, attach Form IT-2)			
Name of representative or person filing return		Name of Preparer	
Address		Address	
Telephone No.	Social Security No.	Telephone No.	Social Security No.

**A COPY OF THE FEDERAL ESTATE TAX RETURN, FORM 706, MUST BE FILED WITH THIS RETURN**

An extension to file the Federal Estate Tax Return has \_\_\_\_\_ has not \_\_\_\_\_ been granted until (date) \_\_\_\_\_.

A true copy of the extension must be attached to qualify for a like California extension.

**COMPUTATION OF TAX:**

- Total state death tax credit allowable for Federal estate tax purposes (IRS Form 706, pg. 1, line 15) \$ \_\_\_\_\_
- Proration of Federal estate tax state death tax credit: (complete only if there is property located in states other than California)
  - Gross value for Federal estates tax purposes of property located in California (see specific instructions for Line 2(a) on reverse) \$ \_\_\_\_\_
  - Gross value of decedent's estate for Federal estate tax purposes (IRS Form 706, pg. 1, line 1) \$ \_\_\_\_\_
  - Percent of estate for Federal estate tax purposes located in California (line 2(a) divided by line 2(b)) \_\_\_\_\_ %
- Tax payable to California (line 1 multiplied by line 2(c) or amount from line 1 if no entries on line 2) \$ \_\_\_\_\_
- Late filing penalty (5% of line 3 for each month or portion thereof maximum penalty 25%) \$ \_\_\_\_\_
- Interest at 12% per annum on amount on line 3 from due date of return to date of payment \$ \_\_\_\_\_
- Total tax, penalty and interest due (total of lines 3, 4 and 5) \$ \_\_\_\_\_

**REMITTANCES SHOULD BE MADE PAYABLE TO STATE TREASURER**

**I DECLARE UNDER PENALTY OF PERJURY THAT THIS RETURN, INCLUDING ANY ATTACHMENTS, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE DECLARANT, HIS OR HER DECLARATION IS BASED ON ALL INFORMATION OF WHICH HE OR SHE HAS ANY KNOWLEDGE.**

Signature of person filing return	Date	Address
Signature of person preparing this return	Date	Address

## INSTRUCTIONS FOR CALIFORNIA ESTATE TAX RETURN

### GENERAL INFORMATION:

This return must be filed for the estate of every decedent with property in California whose date of death is on or after June 8, 1982, if Federal Estate Tax Return (IRS Form 706) is required to be filed.

This return must be filed by the personal representative of the estate. "Personal representative" means the personal representative of the decedent or, if there is no personal representative appointed, qualified and acting within California, any person who is in actual or constructive possession of any property included in the gross estate of the decedent.

**DUE DATE**--The return is due and any tax liability is payable on or before nine (9) months from the date of death.

A copy of the Federal Estate Tax Return and any approved extensions must be filed with this return.

If an amended Federal Estate Tax Return is filed, an amended California Estate Tax Return must immediately be filed together with a copy of the amended Federal Estate Tax Return and payment of any additional tax plus interest.

Written notice of final determination of the Federal Estate Tax which contains any adjustments must be given within 60 days of the determination together with payment of any additional tax plus interest.

### SPECIFIC INSTRUCTIONS:

Line 2(a)--Identify items of California property as listed on various schedules of IRS Form 706.

"Property located in California" of a California resident includes real property located in California; tangible personal property having an actual situs in California; and all intangible personal

property, wherever the notes, bonds, stock certificates or other evidence, if any, of the ownership of the intangible personal property may be physically located or wherever the banks or other debtors of the decedent may be located or domiciled.

"Property located in California" of a non-resident of California who is a resident of the United States includes real property located in California and tangible personal property having an actual situs in California.

"Property located in California" of a non-resident of the United States includes real property located in California, tangible personal property having a situs in California; and all intangible personal property in California including all stock of a corporation organized under the laws of California or which has its principal place of business or does a major part of its business in California or of a federal corporation or national bank which has its principal place of business or does the major part of its business in California, excluding, however, savings accounts in savings and loan associations operating under the authority of the Division of Savings and Loan or the Federal Home Loan Bank board and bank deposits, unless those deposits are held and used in connection with a business conducted or operated, in whole or in part, in California.

Line 4--A like extension to file will be granted if the Internal Revenue Service has granted an extension to file the federal estate tax return.

Line 5--An extension of time to file does not relieve the payment of interest.

Line 6--If a payment is insufficient to cover the total amount due, it will be applied first against interest due, then penalties and then to the payment of tax.

## PRIVACY NOTIFICATION

The information Practices Act of 1977 and the Federal Privacy Act, require the department to provide the following information to individuals who are asked to supply information:

The principal purpose for requesting estate tax return information is to administer the Estate Tax Law of the State of California. This includes the determination and collection of the correct amount of tax.

The California Revenue and Taxation Code requires every individual liable for any tax imposed by the Code to file a return according to the rules and regulations prescribed by the State Controller (Section 13501 and 14103). Individuals filing Estate Tax Returns, statements or other documents are required to include their Social Security numbers to provide proper identification and to permit processing of the declarations.

Furnishing all the appropriate information requested by return forms and related data is mandatory. Failure to provide all or part of the requested information may result in the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments resulting in increased tax liability, loss or delay in issuance of a refund for overpayment, interest charges on unpaid taxes and other disadvantages to the taxpayer.

Information furnished on the declaration form may be transferred to other governmental agencies as authorized by law (U.S. Internal Revenue Service and Franchise Tax Board), and may be examined by other local, state and federal officials charged with the administration of any tax law.

For those individuals with outstanding tax liabilities, the total amount due may be disclosed to: employers, financial institutions and county records for the purpose of collecting the amount owed.

This will be the principal notification under the Information Practices Act and the Executive Order concerning the solicitation of information in connection with any tax return or tax liability of an individual.

Individuals have the right to review their own records maintained by the State Controller's Office. The Division of Collections, Bureau of Tax Administration of the Controller's Office is the agency responsible for requesting and maintaining this information.

Division of Collections

Bureau of Tax Administration

P.O. Box 942004

Sacramento, CA 94250-2004

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